

## GENERAL INSTRUCTION SHEET

1. This report must be completed in proper form (typed or legibly printed), and must be **filed with the Comptroller of the Treasury on or before April 1, 2009. A copy should be retained in your files for future reference.** Failure to file a tax report could result in an audit under T.C.A. 67-5-1320.
2. **ROUND ALL DOLLAR FIGURES TO WHOLE DOLLARS!**
3. **NO SHEET OR SECTION SHOULD BE LEFT BLANK.** If a sheet or section does not apply to your company, indicate by placing the words “**inapplicable**” or “**none**.”

### **\*INCOMPLETE REPORTS WILL BE RETURNED!\***

4. **FAILURE** to file a complete report will result in a **FORCED ASSESSMENT**. See Tennessee Code Annotated, Section 67-5-1317. Failure to file a tax report could result in an audit under T.C.A. 67-5-1320.
5. PC – 1: provide the Comptroller of the Treasury with necessary information pertaining to the company’s operation.
  - Line 7: **Total miles traveled (loaded & empty) by all cars in Tennessee** - include miles traveled by owned and/or leased cars.
  - Line 8: **Total miles traveled (loaded & empty) by all cars in your System**, including Tennessee miles - include miles traveled by owned and/or leased cars.
  - Line 9: **Original cost** - state the **undepreciated** cost plus improvements of all cars (owned and/or leased).
  - Line 10: **Depreciated value of all cars as of December 31, 2008** - state the depreciated value of all cars owned and/or leased, using the straight line depreciation concept.
  - Line 11: **Total number of cars operating in System** - state total number of cars owned and/or leased.
6. PC – 2: provide a detail listing by kind or class of car and miles operated on Tennessee rail lines for 2008.
7. PC – 3: provide detail by type of cars and provide a list of all lessors **from** which cars are leased, and lessees **to** whom cars are leased, along with the number of cars, car markings, and party responsible for such taxes. Average number of years owned and/or leased refers to when you acquired the railcar.
8. PC – 4: List all real and personal property located in Tennessee and a list of purchases and sales of Tennessee real property occurring during the year 2008. Provide a listing of all real property under construction. This listing will include all real property currently under construction or construction expected to be completed by September 1 of this year. Be sure to include the county and city where located, map reference and property owner, description of improvement, and the construction cost.
9. **IT IS IMPERATIVE THAT THE REPORT BE SIGNED. IF NOT, THE REPORT WILL BE RETURNED.**
10. **Any additional information, schedules, etc., provided by your company must be submitted on LETTER SIZE PAPER (8.5 X 11).**



# STATE OF TENNESSEE

## 2009

### AD VALOREM TAX REPORT



COMPANY NAME \_\_\_\_\_

STREET \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_  
(PRINCIPAL OFFICE INFORMATION)

STREET \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_  
(PRINCIPAL OFFICE INFORMATION IN TENNESSEE)

PHONE NUMBER ( ) \_\_\_\_\_ FAX NUMBER ( ) \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

MAIL TO:

#### COMPTROLLER OF THE TREASURY OFFICE OF STATE ASSESSED PROPERTIES

414 Union Street, Suite 1120  
Nashville, Tennessee 37243-1402  
(615) 741-0140 FAX (615) 741-0142

1. COMPANY NAME \_\_\_\_\_

2. STREET \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_  
(PRINCIPAL OFFICE LOCATION)

3. Is Company      INDIVIDUAL      PARTNERSHIP      CORPORATION      OTHER

4. If a **CORPORATION** or **OTHER** similar enterprise, supply the following information:

Under laws of what state organized? \_\_\_\_\_ Date Organized \_\_\_\_\_

List names and addresses of:

**PRESIDENT:** \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**SECRETARY:** \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**TREASURER:** \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

5. State principle nature of business:

6. **TYPE OF CARS** operated by your company \_\_\_\_\_

7. **TOTAL MILES (loaded & empty)** in **TENNESSEE** FOR 2008 \_\_\_\_\_

8. **TOTAL MILES (loaded & empty)** in **SYSTEM** FOR 2008 \_\_\_\_\_

9. **ORIGINAL COST** of all owned and/or leased cars on 12/31/2008 \$ \_\_\_\_\_

10. **DEPRECIATED VALUE** of all owned and/or leased cars on 12/31/2008 \$ \_\_\_\_\_

11. **Total number** of owned and/or leased cars operated in **SYSTEM** \_\_\_\_\_

12. Special questions regarding this report should be directed to:

**NAME::** \_\_\_\_\_

**TITLE::** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_ FAX NUMBER \_\_\_\_\_

FOR OFFICIAL USE  
ONLY:

AA  
PP

REPORT OF PRIVATE CAR COMPANIES

List the railroads over which equipment (OWNED and/or LEASED) was operated, the kind or class of cars operated over this road, and the total miles (loaded & empty) operated over this road in TENNESSEE.

| NAME OF RAILROAD COMPANY<br>OVER WHICH CARS TRAVELED | KIND OR CLASS<br>OF CARS | TENNESSEE<br>MILEAGE |
|------------------------------------------------------|--------------------------|----------------------|
| <b><u>CLASS I</u></b>                                |                          |                      |
| BNSF Railway Co.                                     |                          |                      |
| CSX Transportation, Inc.                             |                          |                      |
| Canadian National Railway                            |                          |                      |
| Kansas City Southern Railway Co.                     |                          |                      |
| Norfolk Southern Railway                             |                          |                      |
| Union Pacific RR Co.                                 |                          |                      |
| <b><u>REGIONAL &amp; SHORT LINE RAILROADS</u></b>    |                          |                      |
| Caney Fork & Western RR Inc.                         |                          |                      |
| Chattooga & Chickamauga Railroad                     |                          |                      |
| R. J. Corman RR Co.                                  |                          |                      |
| East Chattanooga Belt                                |                          |                      |
| East Tennessee Railway, L. P.                        |                          |                      |
| Franklin Industries, Inc.                            |                          |                      |
| IRW Railway, LLC                                     |                          |                      |
| Knoxville & Holston River RR Co., Inc.               |                          |                      |
| KWT Railway, Inc.                                    |                          |                      |
| Mississippi & TN Railroad, LLC                       |                          |                      |
| Mississippi Central Railroad                         |                          |                      |
| Nashville & Eastern RR Corp.                         |                          |                      |
| Nashville & Western RR Corp.                         |                          |                      |
| Sequatchie Valley RR Co.                             |                          |                      |
| South Central Tennessee RR Co.                       |                          |                      |
| Tennessee Southern Railway Co                        |                          |                      |
| Tennken RR Co.                                       |                          |                      |
| Walking Horse & Eastern RR Co.                       |                          |                      |
| West Tennessee RR, LLC                               |                          |                      |
| <b>TOTAL</b>                                         |                          |                      |

TYPE OF CARS

List car markings for all cars included in this report for which your company is responsible for the taxes. List type of cars (**OWNED and/or LEASED**) by your company, the number of cars by type, the average number of years owned and/or leased by car type, and the average cash value per car by type.

| CAR<br>MARKINGS | TYPE OF CAR | NUMBER<br>OF CARS | AVERAGE<br>NUMBER OF<br>YEARS OWNED<br>AND/OR LEASED | AVERAGE CASH<br>VALUE PER CAR<br>1/1/2009 |
|-----------------|-------------|-------------------|------------------------------------------------------|-------------------------------------------|
|                 |             |                   |                                                      | \$                                        |
|                 |             |                   |                                                      |                                           |
|                 |             |                   |                                                      |                                           |
|                 |             |                   |                                                      |                                           |
|                 |             |                   |                                                      |                                           |
|                 |             |                   |                                                      |                                           |
|                 |             |                   |                                                      |                                           |
|                 |             |                   |                                                      |                                           |
| <b>TOTAL</b>    |             |                   |                                                      | \$                                        |

CARS LEASED TO OR FROM OTHER COMPANIES

List below the lessors from whom cars are leased, along with the number of cars leased to or from each lessor and the various markings of these cars. State whether lessor or lessee is responsible for the taxes on these cars.

| LESSOR       | NUMBER<br>OF CARS | CAR MARKINGS | WHO IS RESPONSIBLE<br>FOR TAXES:<br>LESSOR? OR LESSEE? |
|--------------|-------------------|--------------|--------------------------------------------------------|
|              |                   |              |                                                        |
|              |                   |              |                                                        |
|              |                   |              |                                                        |
|              |                   |              |                                                        |
|              |                   |              |                                                        |
|              |                   |              |                                                        |
| <b>TOTAL</b> |                   |              |                                                        |



## DISTRIBUTION OF TENNESSEE ASSESSMENT

If your company was assessed by this office in tax year 2008, you may use the distribution of your assessment that was mailed to you. You should review the distribution and make necessary changes. If this is your first year to file this report, use route traveled in Tennessee.

List the Counties, Cities, and Special School Districts your cars traveled in Tennessee for tax year 2008.

**EXAMPLE:**

ANDERSON

## OUTSIDE CITIES

COUNTY

CITY

SPECIAL SCHOOL DISTRICT

[illegible]

**FOR ADDITIONAL INFORMATION PLEASE USE PAGE PC-6A**

CT-0393

|                                                                |
|----------------------------------------------------------------|
| <p>(CONTINUED)</p> <p>DISTRIBUTION OF TENNESSEE ASSESSMENT</p> |
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[illegible]



**REAL PROPERTY UNDER CONSTRUCTION**

Tennessee Code Annotated 67-5-503 provides that, “if, after January 1 and before September 1 of any year, an improvement or new building is completed and ready for use or occupancy... the assessor of property shall make or correct the assessment of such property, on the basis of the value of the improvement at the time of its completion...”

List all real properties under construction or properties that **will be** completed by September 1, 2009.

| County | City | Property Owner | Description of Improvement | Construction Cost |
|--------|------|----------------|----------------------------|-------------------|
|        |      |                |                            | \$                |
|        |      |                |                            |                   |
|        |      |                |                            |                   |
|        |      |                |                            |                   |
|        |      |                |                            |                   |
|        |      |                |                            |                   |
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|        |      |                |                            |                   |
|        |      |                |                            |                   |
|        |      |                |                            |                   |
|        |      |                |                            |                   |
|        |      |                |                            |                   |
|        |      |                |                            | \$                |

**DATE:** \_\_\_\_\_

**I, \_\_\_\_\_, being the OWNER, PRESIDENT, SECRETARY,  
AND /OR PARTNER OF \_\_\_\_\_, do hereby swear and affirm  
that the foregoing Ad Valorem Tax Report for the year two thousand nine has been prepared from  
only the original books, papers, and records of said respondent under my direction in accordance  
with Tennessee Code Annotated, §67-5-1316, and is true and correct to the best of my knowledge  
and belief.**

\_\_\_\_\_  
**NAME**

\_\_\_\_\_  
**OFFICIAL CAPACITY**